

## GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: January 25, 2006

A meeting of the Georgia State Board of Accountancy was held on Wednesday, January 25, 2006, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

### The following Board members were present:

Michael W. Skinner, CPA and Chairman  
E. J. Maddocks, CPA and Vice Chairman  
W. Carter Bates, III – Consumer Member  
C. Ben Hill, CPA  
J. Sam Johnson, CPA

### Others present:

Gwyn H. Ridley, Executive Director  
Sherry Harrison, Applications Specialist  
Marie S. Urquhart, Board Secretary  
Janet Wray, Board Attorney  
Jackie Turner, Investigations Unit  
Chuck Miller, Investigations Unit  
Mark Grant, Investigations Unit  
Sonya Williams, Legal Services  
George Parker, Georgia Association of Public Accountants (GAPA)  
Phil Benedict, Georgia Association of Public Accountants (GAPA)

Chairman Skinner established a quorum was present at 9:37 a.m. and called the meeting to order.

Mr. Maddocks made a motion to approve the minutes of the November 30, 2005 meeting as corrected. Mr. Hill seconded the motion. The motion carried unanimously.

Mr. Maddocks made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Johnson seconded the motion. Voting in favor of the motion were those members present who included Board Members Bates, Hill, Johnson, Maddocks, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

### **Applications:**

Mr. Maddocks made a motion to **approve** the following licensure applications that met certification requirements. Mr. Hill seconded the motion. The motion carried unanimously.

### CPA Certificates:

Name	Licensing Method	License No.
Ruby R. Ali	Examination	CPA025095
Heather Marie Bodner	Examination	CPA025096

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Bonnie J. Boling	Examination	CPA025097
Robert L. Brown	Examination	CPA025098
Shermanetta Trivelle Carter	Examination	CPA025099
Matthew Brett Dranove	Examination	CPA025100
Latricia Maria-Lucille Giles	Examination	CPA025101
Edith Louise Griffin	Examination	CPA025102
Amanda Nicole Haley	Examination	CPA025103
Amy Marie Hall	Examination	CPA025104
Carrie Elizabeth Harris	Examination	CPA025105
Kevin R. Hiers	Examination	CPA025106
Christopher Marsh Hobday	Examination	CPA025107
Jan Denise Hollabaugh	Examination	CPA025108
Richard Whitlock Hunter	Examination	CPA025109
David L. Irwin	Examination	CPA025110
Whitney Elizabeth Isenhour	Examination	CPA025111
Sarah Hayny Jacobs	Examination	CPA025112
James Burns Jordan	Examination	CPA025113
Benedict Sunil Kim	Examination	CPA025114
Jason F. Knoblauch	Examination	CPA025115
Pamela J. Lewallen	Examination	CPA025116
Luis R. Medina	Examination	CPA025117
Nicole L. Minnis	Examination	CPA025118
Jennifer W. Pendarvis	Examination	CPA025119
Daniel Robert Probst	Examination	CPA025120
Thomas Rattler	Examination	CPA025121
David Earl Ring	Examination	CPA025122
Holly Enejosa Rodillo	Examination	CPA025123
Kevin Stephen Rose	Examination	CPA025124
Alexander Sachse	Examination	CPA025125
Maria Elena Seibert	Examination	CPA025126
Todd Wilson Singletary	Examination	CPA025127
Tao Song	Examination	CPA025128
David Jason Stewart	Examination	CPA025129
Sujal Thakkar	Examination	CPA025130
Sean Joseph Thomasson	Examination	CPA025131
Brian Patrick Thrasher	Examination	CPA025132
Anna Warner Turley	Examination	CPA025133
Julie Kristen Williams	Examination	CPA025134
Rafal O. Wiza	Examination	CPA025135
Michael Qunce Wu	Examination	CPA025136
James Tyler Wynn	Examination	CPA025137
Amber R.E.A. Ahrens	Reciprocity	CPA025138
Robert William Barnes	Reciprocity	CPA025139
Christopher Frederick Berger	Reciprocity	CPA025140
Allegra Ford Davis	Reciprocity	CPA025141

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Kelly Lynn Faerber	Reciprocity	CPA025142
Jonas Francois	Reciprocity	CPA025143
Bruce D. Frank	Reciprocity	CPA025144
Folasade A. Gbadebo	Reciprocity	CPA025145
Richard A. Hanus	Reciprocity	CPA025146
Nicholas Adam Jendusa	Reciprocity	CPA025147
Ronald R. Kelm	Reciprocity	CPA025148
Susan E. Kenney	Reciprocity	CPA025149
Douglas Emmanuel Klump	Reciprocity	CPA025150
Dennis Kevin Lavin	Reciprocity	CPA025151
Kirk Frederick Lusch	Reciprocity	CPA025152
David Maybaum	Reciprocity	CPA025153
Michele Maybaum	Reciprocity	CPA025154
Andrew Yuen-Kum Ng	Reciprocity	CPA025155
Clay Harrison Robinson	Reciprocity	CPA025156
Benjamin K. Rohrer	Reciprocity	CPA025157
Timothy Earl Schroer	Reciprocity	CPA025158
Arvil Ray Stanford	Reciprocity	CPA025159
Jane Derikart Sufka	Reciprocity	CPA025160
Srinivas Vangala	Reciprocity	CPA025161
Steven Robert Wakefield	Reciprocity	CPA025162
Bradley H. Weber	Reciprocity	CPA025163
Penelope Ann Woods	Reciprocity	CPA025164
Timothy Wayne York	Reciprocity	CPA025165

**The following applicant appeared before the Board and provided additional information regarding her application and to appeal the Board's disapproval of her application:**

**Bonnie J. Boling:** After considering additional information provided, Mr. Maddocks made a motion to **approve** her application. Mr. Johnson seconded the motion. The motion carried unanimously.

**The following applicants provided written appeals and additional information regarding their applications and to appeal the Board's disapproval of their applications:**

**Nicholas A. Jendusa:** After considering additional information provided, Mr. Johnson made a motion to **approve** his application. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Seth A. Milleson:** After considering additional information provided, Mr. Maddocks made a motion to reaffirm its previous decision to **disapprove** his application. Mr. Johnson seconded the motion. The motion carried unanimously.

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**Reinstatement:**

**John H. Lill, III:** After reviewing an application for reinstatement, Mr. Johnson made a motion to **approve** his application for reinstatement. Mr. Hill seconded the motion. The motion carried unanimously.

**Written Requests – Renewals:**

**Convictions:** The Board reviewed documents relating to applications for renewal from six (6) licensees who answered “yes” to the conviction/sanction question. Mr. Maddocks made a motion to **approve** the following licensees for renewal. Mr. Johnson seconded the motion. The motion carried unanimously.

I.A.B.  
L.N.H.  
I.O.I.  
L.W.M.  
A.B.S.  
S.S.

**Disciplinary Actions:** The Board reviewed documents relating to applications for renewal from one (1) licensee who answered “yes” to the question on whether any disciplinary action had been taken against them by any state board or any other regulatory board. Mr. Maddocks made a motion to **approve** the following licensee for renewal. Mr. Hill seconded the motion. The motion carried unanimously.

J.K.B.

**The Board reviewed the following requests:**

**Carol Phillips:** After reviewing additional information provided by the applicant for an extension of CPA Examination credits, Mr. Maddocks made the motion to reaffirm the Board’s previous decision to **disapprove** the extension request. Mr. Johnson seconded the motion. The motion carried unanimously.

**Extension of Continuing Professional Educational (CPE) Requirements:**

**Rewis B. Hinely:** After reviewing additional information requested by the Board, regarding a request for an extension to complete CPE requirements, Mr. Hill made a motion to **approve** the request for an extension until January 31, 2006. Mr. Maddocks seconded the motion. The motion carried unanimously.

**James D. Ingram, Jr.:** After reviewing a request for an extension to complete CPE requirements, Mr. Hill made a motion to **approve** the request for an extension until April 30, 2006. Mr. Maddocks seconded the motion. The motion carried unanimously.

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**Pete S. Busicchia:** After reviewing a request for an extension to complete CPE requirements, Mr. Johnson made a motion to **approve** the request for an extension until April 30, 2006, with a letter of concern. Mr. Hill seconded the motion. The motion carried unanimously.

**Catherine Phillips:** After reviewing a request for an extension to complete CPE requirements, Mr. Maddocks made a motion to **approve** the request for an extension until February 28, 2006. Mr. Johnson seconded the motion. The motion carried unanimously.

**Elizabeth T. Reames:** After reviewing a request for an extension to complete CPE requirements and documentation of completion of CPE requirements, Mr. Maddocks made a motion to **approve** the renewal. Mr. Johnson seconded the motion. The motion carried unanimously.

**Prianga Malraj Sugathapala:** After reviewing a request for an extension to complete CPE requirements, Mr. Maddocks made a motion to **approve** the request for an extension until April 30, 2006. Mr. Hill seconded the motion. The motion carried unanimously.

### **Waiver of Continuing Professional Educational (CPE) Requirements and Renewal:**

**Young M. Bae:** After reviewing a request for a waiver of CPE requirements and renewal of licensure, Mr. Maddocks made a motion to **disapprove** the request for a waiver of CPE requirements and to provide licensee with information on reinstatement. Mr. Hill seconded the motion. The motion carried unanimously.

**Erin E. O'Brien:** After reviewing a request to accept the completed CPE hours as submitted for the renewal year ending December 31, 2005, Mr. Johnson made a motion to **approve** the request. Mr. Hill seconded the motion. The motion carried unanimously.

**Mitchell O. Driskell:** After reviewing a request for a waiver of CPE requirements for the renewal year ending December 31, 2005, Mr. Johnson made a motion to **approve** the request for a waiver of CPE requirements. Mr. Hill seconded the motion. The motion carried unanimously.

**Neil D. Eggers:** After reviewing a request for a waiver regarding the 20 hour requirement per year of CPE for renewal year ending December 31, 2005, Mr. Maddocks made a motion to **approve** the documents submitted as satisfying the CPE requirement for 2004-2005 renewal, with a reminder of complying with Board Rule 20-11-.02(1) requiring at least 20 hours of CPE each year. Mr. Johnson seconded the motion. The motion carried unanimously.

**Adrienne W. Franovich:** After reviewing a request for a waiver of the 20 hours minimum requirement of CPE requirements for renewal year ending December 31, 2005, Mr. Maddocks made a motion to **approve** the hours submitted as satisfying the CPE requirements for 2004-2005 renewal, with a reminder of complying with Board Rule 20-11-.02(1) requiring at least 20 hours of CPE each year. Mr. Johnson seconded the motion. The motion carried unanimously.

**Michael W. Halloran:** After reviewing a request to accept the completed CPE hours as submitted for renewal of license for renewal year ending December 31, 2005, Mr. Maddocks made a motion to **approve** the hours submitted as satisfying the CPE requirements for the 2004-

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2005 renewal, with a reminder of complying with Board Rule 20-11-.02(1) requiring at least 20 hours of CPE each year. Mr. Hill seconded the motion. The motion carried unanimously.

**Wayne C. Scroggs:** After reviewing a request to accept the completed CPE hours as submitted for renewal of license for renewal year ending December 31, 2005, Mr. Maddocks made a motion to **approve** the hours submitted as satisfying the CPE requirements for the 2004- 2005 renewal, with a reminder of complying with Board Rule 20-11-.02(1) requiring at least 20 hours of CPE each year. Mr. Hill seconded the motion. The motion carried unanimously.

**James Ralph Wells:** After reviewing a request to accept the completed CPE hours as submitted for renewal of license for renewal year ending December 31, 2005, Mr. Maddocks made a motion to **approve** the hours submitted as satisfying the CPE requirements for the 2004- 2005 renewal, with a reminder of complying with Board Rule 20-11-.02(1) requiring at least 20 hours of CPE each year. Mr. Hill seconded the motion. The motion carried unanimously.

**Request for Extension – Peer Review Requirements - Firm**

**Darryl A. James:** After reviewing a request for an extension for completion of peer review requirements for firm renewal, Mr. Johnson made a motion to **approve** the request for a 45 day extension for completion of the peer review requirements. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Continuing Professional Educational (CPE) Audit:**

Mr. Maddocks made the motion to **approve** the CPE Committee's recommendations of the Audit. Mr. Johnson seconded the motion. The motion carried unanimously.

The following licensees were **disapproved** for renewal for 2005-2007 pending receipt of additional CPE documentation:

S.M.L.  
E.B.E.  
T.G.J.  
E.P.Y.  
S.B.L.

**CPA High Scorers:**

The Board reviewed the list of CPA Examination high scorers for 2005.

**Investigative Unit:**

The Board heard a report from the Investigative Unit on the following cases:

**ACCT050097** – Mr. Hill made a motion to close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

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**Lee Randy Jordan** – Mr. Johnson made a motion to accept a signed Voluntary Cease and Desist Order and close the case. Mr. Hill seconded the motion. The motion carried unanimously.

**Franklin T. Ly** – Mr. Maddocks made a motion to accept a signed Voluntary Cease and Desist Order and close the case. Mr. Johnson seconded the motion. The motion carried unanimously.

**Legal Services:**

The Board received a report from Legal Services on the following cases:

**ACCT040015**

**ACCT040009/ACCT040024**

**Enforcement Committee:**

The Board heard a report and recommendations from the Enforcement Committee on the following cases:

Mr. Johnson made a motion to **approve** the following recommendation. Mr. Hill seconded the motion. The motion carried unanimously.

**ACCT040015** – Close the case.

Mr. Maddocks made a motion to **approve** the following recommendations. Mr. Hill seconded the motion. The motion carried unanimously.

**ACCT060019** – Close the case.

**ACCT060021** – Close the case.

**ACCT060032** – Close the case and flag file for possible reinstatement

Mr. Maddocks made a motion to **approve** referral of the following case to Legal Services for Voluntary Surrender of License or to seek revocation if license is not surrendered within thirty (30) days. Action taken by the Board is due to falsification of information on an application and a felony conviction.

**ACCT060036**

**The Board heard reports from the following staff members :**

The Board Attorney updated the Board and provided a written status report of cases and advice referred for action. Mr. Maddocks made a motion to refer ACCT050051 to the Board Attorney for disciplinary action if renewal is submitted. Mr. Johnson seconded the motion. The motion carried unanimously.

The Executive Director updated the Board on the following items of interest:

- CPA Renewal Statistics
- 6/30/06 Firm Renewals

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- CPE Audit
- Revised Unofficial Law and Rules
- Financial Disclosure Reports-Discontinuance of Secretary of State as state level filing office

### **Correspondence, Requests, Inquiries and Information Items:**

**Dana Christensen:** The Board reviewed an inquiry regarding temporary permits. Mr. Johnson made a motion to respond that based on the facts presented, this particular engagement as described, may not require a temporary permit. Out-of state CPA firms may not require a license in Georgia as long as they are not performing any attest work in the State and will not have a physical presence in the State; however, if other services involving the practice of public accountancy are offered or performed, a license would be required. A temporary permit is not required if only tax returns are prepared without holding oneself out as a Georgia CPA. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Peter M. Fukumae:** The Board reviewed an inquiry regarding temporary permits. Mr. Johnson made a motion to respond that based on the facts presented, this particular engagement as described, may not require a temporary permit. Out-of state CPA firms may not require a license in Georgia as long as they are not performing any attest work in the State and will not have a physical presence in the State; however, if other services involving the practice of public accountancy are offered or performed, a license would be required. A temporary permit is not required if only tax returns are prepared without holding oneself out as a Georgia CPA. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Justin L. Jones:** The Board reviewed an inquiry regarding firm registration. Mr. Maddocks made a motion to respond that based on the facts disclosed, both firms require registration. Mr. Hill seconded the motion. The motion carried unanimously.

**James F. McClaskey:** The Board reviewed an inquiry regarding temporary permits. Mr. Johnson made a motion to respond that based on the facts presented, this particular engagement as described, may not require a temporary permit. Out-of state CPA firms may not require a license in Georgia as long as they are not performing any attest work in the State and will not have a physical presence in the State; however, if other services involving the practice of public accountancy are offered or performed, a license would be required. A temporary permit is not required if only tax returns are prepared without holding oneself out as a Georgia CPA. Mr. Johnson seconded the motion. The motion carried unanimously.

Chairman Skinner requested that the Legislation Committee review the rules and policy statements regarding temporary permits for possible revision.

The Board reviewed other miscellaneous correspondence and information that did not require a vote or action.



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**NASBA:**

The Board reviewed correspondence regarding CPA Examination candidates.

The Board nominated Donnie Roland as a candidate for NASBA Vice Chairman. Mr. Skinner will contact Mr. Roland.

The Board discussed NASBA's upcoming Legal Conference. The Board Attorney will not be able to attend. Mr. Maddocks made a motion to apply for a scholarship to fund the Executive Director's attendance. Mr. Johnson seconded the motion. The motion carried unanimously.

**Committee Reports:**

Mr. Johnson reported on the review of responses from other states regarding peer review programs to replace the National Society of Accountants (NSA).

**Committee Assignments:**

The Board revised the Committee assignments.

**Other Business:**

There was no further business and the meeting was adjourned at 1:22 p.m.

Marie S. Urquhart  
Recorded by Board Secretary

Gwyn H. Ridley  
Reviewed by Executive Director

Michael W. Skinner  
Chairman

Mollie L. Fleeman  
Mollie L. Fleeman  
Division Director

These minutes were approved on February 22, 2006

These minutes were signed on February 22, 2006

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**Attachment**

STATE OF GEORGIA

COUNTY OF BIBB

**AFFIDAVIT SUPPORTING CLOSING  
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now Michael W. Skinner, the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On January 25, 2006 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

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4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

Michael W. Skinner  
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 25th day of January , 2006

Marie S. Urquhart  
Notary Public